

HB630 ENROLLED



1 HB630
2 JP969FF-2
3 By Representative Butler (N & P)
4 RFD: Local Legislation
5 First Read: 17-Mar-26



HB630 Enrolled

1 Enrolled, An Act,

2

3 Relating to Etowah County; to extend the number of
4 continuous days that lodging must be supplied before the
5 lodging tax no longer applies; and to make nonsubstantive,
6 technical revisions to update existing code language to
7 current style.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Section 45-28-91.02, Code of Alabama 1975,
10 is amended to read as follows:

11 "§45-28-91.02

12 (1) Beginning October 1, ~~2016~~, 2026, the first four
13 hundred ninety-one thousand dollars (\$491,000) of the annual
14 proceeds of any lodging tax due Etowah County pursuant to
15 Section 45-28-243, Section 45-28-243.01, or any other lodging
16 tax payable to the county shall be paid into the county
17 treasury to be distributed to the Etowah County Tourism Board
18 established by this part to be used to carry out the purposes
19 of this part. The remaining portion of the proceeds shall be
20 distributed to the Etowah County Mega Sports Complex
21 Authority.

22 (2) Notwithstanding any provision of Section 45-28-243
23 or Section 45-28-243.01, the lodging taxes levied by Section
24 45-28-243 and Section 45-28-243.01 shall not apply to rooms,
25 lodgings, or accommodations supplied for a period of ~~30~~ 180
26 continuous days or more in any place."

27 Section 2. This act shall become effective on October
28 1, 2026.

